

Remarks

In the Final Office Action dated May 19, 2005,¹ the Examiner restricted claims 31, 32, and 34; rejected claims 1, 3-14, 21, 23, 31, 32, and 34 under 35 U.S.C. § 101; rejected claims 1, 3, 4, 7-9, 31, 32, and 34 under 35 U.S.C. § 112, first paragraph; rejected claims 7-9, 32, and 34 under 35 U.S.C. § 112, second paragraph; rejected claims 5 and 6 under 35 U.S.C. § 103(a) as being unpatentable over *Randell et al.* (U.S. Patent Application Publication 2002/2002/0198830), (herein referred to as *Randell '830*) in view of *Randell et al.* (20002/0194127/Remington) (U.S. Patent No. 6,070,150), which is incorporated by reference by *Randell et al.* (herein referred to as *Randell '127*); rejected claims 1, 3, 4, and 10-13 under 35 U.S.C. § 103(a) as being unpatentable over *Randell '127* and *Remington et al.* in view of *Gonen-Friedman et al.* (U.S. Patent Application Publication 200[1]/0194127); rejected claims 7-9 and 21-23 under 35 U.S.C. § 103(a) as being unpatentable over *Gonen-Friedman et al.* in view of *Randell '127*; rejected claim 14 under 35 U.S.C. § 103(a) as being unpatentable over *Gonen-Friedman et al.* in view of *Randell '127*, in further view of *Randell '830*; rejected claim 31 under 35 U.S.C. § 102(e) as being anticipated by, or in the alternative, under 35 U.S.C. § 103(a) as obvious over *Randell '127*; and rejected claims 32 and 34 under 35 U.S.C. § 103(a) as being unpatentable over *Randell '127*.

By this amendment, Applicants propose to cancel claims 5, 6, and 14 without prejudice or disclaimer and withdraw claims 31, 32, and 34 (although as noted below, the restriction of these claims is disputed by Applicants). Based on these amendments

¹ The Office Action contains a number of statements reflecting characterizations of the related art and the claims. Regardless of whether any such statement is identified herein, Applicants decline to automatically subscribe to any statement or characterization in the Office Action.

and the following remarks, Applicants respectfully traverse the rejection of claims 1, 3, 4, 7-13, and 21-23.

Further, Applicants note that while the Examiner did not enter the amendments to claims 5 and 14 submitted in the Amendment After Final filed June 28, 2005, the Examiner did not address any of the substantive arguments presented therein that were unrelated to these claims. As such, Applicants resubmit those arguments and request the Examiner consider and address them accordingly.

I. The Restriction of Claims 31, 32, and 34

The Examiner asserts claims 31, 32, and 34 are directed to a different species than claims 1, 3-14, and 21-23. In doing so, the Examiner states that species identified by claims 31, 32, and 34 are “drawn to no figure, but described in paragraph 0115.” Further, in an apparent attempt to describe the purported distinction between the alleged species, the Examiner states claims 1, 3-14, and 21-23 are shown in Fig. 4A and provides for “hierarchical invoice approval/dispute and dispute resolution with the vendor” and claims 31, 32, and 34 are “an iterative method of invoice approval and dispute resolution.” Applicants disagree with the Examiner’s position for the following reasons.

First, Applicants disagree with the Examiner’s characterization that claims 1, 3-14, and 21-23 are limited to that shown in Fig. 4A and claims 31, 32, and 34 are drawn to the description of paragraph [0115] of Applicants’ disclosure. A proper review of Applicants’ specification reveals several instances where exemplary aspects of Applicants’ invention are associated with these claims. Notwithstanding the Examiner’s

mischaracterization of the claims, there is no distinction between a “hierarchical” nature of claims 1, 3-14, and 21-23 and the alleged “iterative” nature of claims 31, 32, and 34. Indeed, an iterative process may be hierarchical. That is, a process that is hierarchical in nature (i.e., Level 1 to sub-level 2, etc.) may encompass an iterative process, such as level 1 then sub-level 2. It is unclear to Applicants how the Examiner makes the distinction between the asserted species of claims to support the position that they are directed to distinct and independent inventions. In fact, the Examiner does not provide evidence of undue burden in examining both sets of claims. To the contrary, the Examiner applied the same references to reject these claims under 35 U.S.C. §§ 102 and 103 as applied to claims 1, 3-14, and 21-23. While the Examiner indicates the rejections of these claims are a “courtesy” and disclaims any waiver of the election by original presentation (see Office Action, p. 2), the application of the same references to reject the pending claims, including claims 31, 32, and 34, establishes that there is no undue burden in examining these claims as a single group.

The language of the claims supports Applicants’ position. For example, claim 31 recites, *inter alia*,

initiating a line item dispute handling process based on the received first decision data, the line item dispute handling process including:

receiving second decision data reflecting a second decision by a second individual associated with the purchasing entity, the second decision being based on the first decision data; and

presenting the first individual with data reflecting the second decision by the second individual.

Claims 1, 7, 10, 14, 13, and 21 each include recitations similar (albeit of different scope) to that of claim 31. For example, claim 1 recites, *inter alia*

receiving a response reflecting the first approver's decision to dispute one or more line items included within the one or more invoices, wherein the first approver generates the first approver's decision based on an indication that the one or more line items have been reviewed by one or more other approvers associated with the purchasing entity.

Claim 7 recites, *inter alia*,

receiving an indication of a line item that has been disputed by a first person associated with the first processing entity, wherein the line item is associated with an invoice comprising a plurality of line items and the first person disputes the line item in response to receiving an indication reflecting that the line item has been reviewed by a second person associated with the first processing entity

Claim 10 recites, *inter alia*,

receiving an indication by the first approver reflecting a selection of a first invoice included in the list, wherein the first invoice includes at least a first line item that has been reviewed by the second approver;

receiving an indication reflecting whether the first approver approved the second approver's review of the first line item

Claim 13 recites, *inter alia*,

receiving a first notification reflecting that an invoice including a plurality of entries has been reviewed by a first person associated with the purchasing entity;

sending a request to review, by a second person associated with the purchasing entity, the reviewed invoice in response to the first notification;

generating an indication reflecting the disapproval by the second person of an entry included in the reviewed invoice

Claim 21 recites, *inter alia*,

assigning the invoice to a first person of the purchasing entity;

receiving an indication reflecting whether the disputed line item is valid;

updating a status of the disputed line item based on the indication; and

making the status available to a second person of the purchasing entity

As is apparent, claims 1, 7, 10, 13, 14, and 21 include recitations that are similar to those of claim 31. Accordingly, Applicants traverse the restriction of claims 31, 32, and 34 and request the restriction of these claims be withdrawn and the Examiner continue prosecution of these claims.

II. Rejection of Claims 1, 3, 4, 7-13, 21, 23, 31, 32, and 34 under 35 U.S.C. § 101

The Examiner asserts that claims 1, 3-14, 21, 23, 31, 32, and 34 are directed to non-statutory subject matter because the “method claims lack a technological element.” The Examiner states there is “no recitation of a computer in the body of the claims . . . to provide a positively recited nexus” to the computer recites in the preamble. Applicants submit the Examiner has missed the mark in reviewing these claims. That is, the Examiner neglects other recitations in the claims that address the Examiner’s concerns.

For example, claim 1 recites in its preamble, “in a system including a purchasing entity and a providing entity.” The claim also recites in the body, “to access invoice data for one or more invoices generated by the providing entity” and “based on an indication that one or more line items have been reviewed by one or more other approvers associated with the purchasing entity.” Claims 7, 10, 13, 21, 23, 31, 32, and 34 include similar recitations.

As a non-limiting example, Fig. 2A of Applicants' disclosure shows an exemplary purchasing and providing entity, each including at least a CPU system, memory, and interface. Accordingly, it is clear that each of claims 1, 3-14, 21, 23, 31, 32, and 34 recites a technological element.

Further, claims 1-15 are within the technological arts. Contrary to the Examiner position, whether or not a process claim recites "computer hardware or software embodied on a tangible medium" is not dispositive of determining whether the claimed process is statutory. In fact, the Federal Circuit indicated that arguing that process claims are not patentable subject matter because they lack physical limitations "reflects a misunderstanding of...[the] case law." *AT&T Corp. v. Excel Communications, Inc.*, 172 F.3d 1352, 1359 (Fed. Cir. 1999). In addition, Applicants point out that the presumption that the law "requires all steps of a statutory 'process' to be physical acts applied to physical things" is an "erroneous idea." *In re Musgrave*, 167 U.S.P.Q. 280, 289 (CCPA 1970). The court noted that "it was a misconstruction to assume that 'all processes, to be patentable, must operate physically upon substances.'" *Id.* at 289.

Because claims 1, 3-13, 21, 23, 31, 32, and 34 are directed to statutory subject matter, Applicants request the rejection of these claims under 35 U.S.C. § 101 be withdrawn. If the Examiner decides in subsequent actions to maintain the rejection, Applicants respectfully request the Examiner to provide a detailed analysis supporting the position that these claims are directed to non-statutory subject matter to assist Applicants in understanding the basis of the rejection.

III. Rejection of Claims 1, 3, 4, 7-9, 31, 32, and 34 under 35 U.S.C. § 112, First Paragraph

The Examiner asserts claims 1, 3, 4, 7-9, 31, 32, and 34 fail to comply with the written description requirement of 35 U.S.C. § 112, first paragraph. In particular, the Examiner asserts the specification does “not appear to describe the first approver makes his decision based on the fact that the items have been previously reviewed.” This is simply not the case. For example, paragraphs [0106 - 0115] clearly demonstrate aspects of the invention that support a first approver generating a first approver’s decision based on an indication that one or more line items have been reviewed by one or more other approvers. As a non-limiting example, Fig. 10 shows a process where a first approver accepts or overrides approvals performed by lower level approvers displayed to the first approver. Fig. 11 shows an exemplary in-box 1100 that includes indications of the total number of items that have been reviewed by a number of approvers, al listing 1120 that presents invoices (including line items) that have been reviewed by approvers, as well as various fields that reflect information associated with the reviewed invoices. Accordingly, contrary to the Examiner’s assertions, it is clear that Applicants were fully in possession of the invention recited in the claims when filing this application, including a first approver generating a first approver’s decision based on an indication that one or more line items have been reviewed by one or more other approvers.

The Examiner also asserts claims 7-9 fail to comply with the written description requirement because the “first person does not dispute based on the indication that it has been reviewed since the first person can override both approvals and disputes

made by previous reviewers.” (See *Office Action*, p. 4.) Although the Examiner correctly identifies one aspect of Applicants’ invention (i.e., a first person may override approvals and disputes of previous reviewers), Applicants’ disclosure is not limited to that aspect. As shown in paragraph [0114], for example, other aspects of Applicants’ invention allow a manager (e.g., first person) to accept a disputed line item originating from another reviewer (e.g., second person), and thus dispute the line item. Accordingly, Applicants were fully in possession of the invention recited in the claims when filing this application, including a first person that can dispute a line item based on an indication reflecting that the line item has been reviewed by a second person.

The above arguments apply to the Examiner’s position that the “specification does not appear to describe that the [second] first approver makes his decision based on the first decision data. Claim 31 recites first and second individuals, each associated with a purchasing entity. As explained above, paragraphs [0106-0115] at least describe aspects where a manager may approve or disapprove another approver’s decision to dispute or approve a line item. For instance, paragraph [0115] describes an aspect of the invention that allows a manager’s decision regarding another approver’s decision on a line item to be rerouted back to the approver for subsequent processing. Accordingly, the dispute handling process recited in claims 31 and 32 is fully described in Applicants’ specification, as, for example, the second individual may be associated with a manager that renders a decision (e.g., second decision) based on a decision of another approver (e.g., first decision).

Because the recitations of claims 1, 3, 4, 7-9, 31, 32, and 34 are supported by the specification, Applicants request the rejections of these claims under 35 U.S.C. § 112, first paragraph be withdrawn, and the claims allowed.

IV. Rejection of Claims 7-9, 32, and 34 under 35 U.S.C. § 112, Second Paragraph

The Examiner rejects claims 7-9 as being indefinite because “it is not clear what these entities are intended to be;” referring to the first and second processing entities recited in claims 7-9. Applicants first note 35 U.S.C. § 112, second paragraph is not a vehicle for the Examiner to require Applicants to describe limiting interpretations of claim elements because the Examiner is unclear on Applicants’ intent on what defines these elements. Instead, as M.P.E.P. § 2173.04 notes, breadth is not indefiniteness.

Breadth of a claim is not to be equated with indefiniteness. *In re Miller*, 441 F.2d 689, 169 USPQ 597 (CCPA 1971). If the scope of the subject matter embraced by the claims is clear, and if applicants have not otherwise indicated that they intend the invention to be of a scope different from that defined in the claims, then the claims comply with 35 U.S.C. 112, second paragraph.

(M.P.E.P. § 2173.04.)

Second, Applicants’ specification uses the term “entity” in describing various aspects of Applicants’ invention. For instance, Fig. 2A and corresponding portions of the specification describe purchasing and providing entities 220A and 210A.

Accordingly, the first and second processing entities, recited in claims 7-9 do not render these claims indefinite and thus Applicants request the rejection of these claims be withdrawn.

While Applicants agree the first individual of claim 32 should be notified of the providing entity's decision and claim 34 should not depend from canceled claim 33, the Examiner has prevented Applicants from rectifying these minor oversights via an amendment by subjecting these claims to the restriction requirement noted above. Applicants will propose amendments to these claims to correct these minor errors upon removal of the restriction requirement.

V. Rejections of Claims 1, 3, 4, 7-13, 21-23, 31, 32, and 34

a. Rejections of Claims 5 and 6

By this amendment, Applicants propose to cancel claims 5 and 6. As such, the rejection of these claims is moot.

b. The Rejections of Claims 1, 3, 4 and 10-13

In rejecting claim 1, the Examiner asserts *Randell '127* (via *Remington et al.*) teaches the recitations of this claim except for “performing a dispute resolution process between the purchaser and provider in response to an indication that a line item has not been approved.” To address this deficiency, the Examiner asserts *Gonen-Friedman et al.* discloses this step. (See *Office Action*, p. 7.) Applicants disagree with the Examiner's position for the following reasons.

Initially, the Examiner fails to adequately point out where in *Gonen-Friedman et al.* the purported teachings are shown. Such practice does not comply with the requirements of 37 C.F.R. § 1.103(c), and thus is improper. Applicants therefore request a new office action properly addressing these deficiencies.

Additionally, *Gonen-Friedman et al.* and *Randell '127*, alone or in combination, fail to teach a dispute handling process, as asserted by the Examiner. For instance, according to *Gonen-Friedman et al.*, a credit memo request (CMR) is submitted by a requesting party to a vendor. Based on the request, the vendor may either accept or deny the request, and the requesting party is notified accordingly. Contrary to the Examiner's assertions, there is no dispute resolution process performed between the vendor and requesting party. Instead, the vendor either accepts or denies the request. Accordingly, *Gonen-Friedman et al.* does not teach performing a dispute handling process associated with the purchasing and providing entities, as asserted by the Examiner. Because the cited art does not support the Examiner's assertions, Applicants request the rejection of claim 1 under 35 U.S.C. § 103(a) be withdrawn and the claim allowed.

Claims 3 and 4 depend from claim 1. As explained, the cited art does not support the rejection of claim 1. Accordingly, the cited art does not support the rejection of claims 3 and 4 for at least the same reasons set forth above in connection with claim 1. Further, the cited art does not teach or suggest the recitations of claims 3 and 4, as asserted by the Examiner. Accordingly, Applicants request that the rejection of these claims be withdrawn and the claims allowed.

In rejecting claim 10, the Examiner fails to address the recitations of the claim. The Examiner asserts, for instance, that *Randell '127* teaches "receiving an indication reflecting approval of a line item," while claim 10 actually recites "receiving an indication reflecting whether the first approver approved the second approver's review of the first

line item.” Accordingly, the Examiner has failed to properly show a *prima facie* case of obviousness in this regard.

Notwithstanding the above noted deficiency, *Randell '127* does not teach or suggest an indication reflecting whether the first approver approved the second approver’s review of the first line item. Instead, *Randell '127* merely allows an approver to approve or deny an invoice and an authorizer to authorize payment on the invoice if approved by the approver. Contrary to any implied allegations by the Examiner, the reference does not teach or suggest the authorizer approving a review by the approver, much less receiving an indication of such approval.

Further, as noted above, *Gonen-Friedman et al.* and *Randell '127*, alone or in combination, fail to teach a dispute handling process, as asserted by the Examiner. Instead, the vendor disclosed by *Gonen-Friedman et al.* either accepts or denies the request. Accordingly, *Gonen-Friedman et al.* does not teach performing a dispute handling process associated with the purchasing and providing entities, as asserted by the Examiner. Because the cited art does not support the Examiner’s assertions, Applicants request the rejection of claim 10 under 35 U.S.C. § 103(a) be withdrawn and the claim allowed.

Claims 11 and 12 depend from claim 10. As explained, the cited art does not support the rejection of claim 10. Accordingly, the cited art does not support the rejection of claims 11 and 12 for at least the same reasons set forth above in connection with claim 10. Accordingly, Applicants request that the rejection of these claims be withdrawn and the claims allowed. Further, Applicants note that the Examiner again fails to adequately point out where *Randell '127*, *Remington et al.*, or *Gonen-Friedman*

et al. supports the Examiner's assertions. As explained, such practice does not comply with the requirements of 37 C.F.R. § 1.104(c), as thus is improper. Applicants therefore request a new office action properly addressing these deficiencies.

The Examiner also asserts *Randell '127* discloses the recitations of claim 13, except for receiving a second notification reflecting whether the disapproval of the entry has been approved by the provider. To address this deficiency, the Examiner refers to *Gonen-Friedman et al.* (See *Office Action*, p. 8.) Applicants disagree with the Examiner's position.

First, the Examiner again fails to adequately point out where *Randell '127*, *Remington et al.*, or *Gonen-Friedman et al.* supports the Examiner's assertions. As explained, such practice does not comply with the requirements of 37 C.F.R. § 1.104(c), as thus is improper. Applicants therefore request a new office action properly addressing these deficiencies.

Second, the cited art does not support the Examiner's allegations. For instance, *Randell '127* does not teach or suggest sending a request to review by a second person associated with the purchasing entity the reviewed invoice in response to the first notification, as asserted by the Examiner. Instead, an invoice may be presented to both an approver and an authorizer to approve and/or authorize payment of the invoice, respectively. The reference falls short of suggesting or showing a request to review a reviewed invoice by a second person. Because the cited art does not support the Examiner's assertions, Applicants request the rejection of claim 13 under 35 U.S.C. § 103(a) be withdrawn and the claim allowed.

c. The Rejection of Claim 12

The Examiner rejects claim 12 under 35 U.S.C. § 103(a) as being unpatentable over *Randell '127* in view of *Gonen-Friedman et al.*, in further view of *Randell '830*. As explained, claim 12 depends from claim 10 (indirectly through claim 11). Because the cited art does not support the rejection of claim 10, it does not support the rejection of claim 12 for at least the same reasons set forth in connection with claim 10. Further, *Randell '830* does not make up for the deficiencies of *Randell '127* and *Gonen-Friedman et al.* Because the cited art does not support the Examiner's assertions, Applicants request the rejection of claim 12 under 35 U.S.C. § 103(a) be withdrawn and the claim allowed.

d. The Rejections of Claim 7-9 and 21-23

The Examiner asserts *Gonen-Friedman et al.* teaches the recitations of claim 7 except for where a "first person disputes the line item in response to receiving an indication that the line item has been reviewed by a second person associated with the first entity." To make up for these deficiencies, the Examiner asserts *Randell '127* discloses these features.

As with the previous rejections, the Examiner maintains the practice of failing to adequately point out support in the cited art for the assertions set forth in the Office Action. As explained, such practice does not comply with the requirements of 37 C.F.R. § 1.104(c), as thus is improper. Applicants therefore request a new office action properly addressing these deficiencies.

Further, the cited art does not support the Examiner's assertions. Contrary to the Examiner's position, *Randell '127* does not show a first person disputing a line item in

response to an indication that the line item has been reviewed by a second person. Instead, *Randell et al.* merely discloses a first person who may approve an invoice and a second person who may authorize payment on the invoice. There is no teaching in the reference that supports the notion that the second person may dispute a line item that has been reviewed by the approver. Indeed, such operations are not allowed. The second person may authorize payment when the first user approves an invoice (See ¶ [0066]), but there is no description of the second person disputing the invoice based on an indication that the first person reviewed the invoice. Accordingly, the cited art does not support the assertions set forth by the Examiner, and therefore, Applicants request that the rejection of claim 7 be withdrawn and the claim allowed.

Claims 8 and 9 depend from claim 7. As explained, the cited art does not support the rejection of claim 7. Accordingly, the cited art does not support the rejection of claims 8 and 9 for at least the same reasons set forth above in connection with claim 7. Further, the cited art does not teach or suggest the recitations of claims 8 and 9, as asserted by the Examiner. Accordingly, Applicants request that the rejection of these claims be withdrawn and the claims allowed.

The Examiner also asserts *Gonen-Friedman et al.* discloses the recitations of claim 21 except “receiving an indication of a disputed line item; assigning the invoice to a first person of the purchasing entity; or that the status is made available to a second entity.” To make up for these deficiencies, the Examiner refers to *Randell '127*. (See *Office Action*, p. 10.) Applicants disagree. Contrary to the Examiner’s assertions, *Randell '127* does not show receiving an indication reflecting whether a disputed line item is valid. Instead, *Randell '127* implements a Web page that allows an approver

and an authorizer to view and edit fields reflecting approval of an invoice. The Web page, or any other indications taught by *Randell et al.* does not reflect whether a disputed line item is valid. At most, the fields in the Web pages merely reflect whether an invoice is approved or not. There is no indication of whether a disputed line item is valid. Accordingly, the cited art does not support the assertions set forth by the Examiner, and therefore, Applicants request that the rejection of claim 21 be withdrawn and the claim allowed.

Claims 22 and 23 depend from claim 21. As explained, the cited art does not support the rejection of claim 21. Accordingly, the cited art does not support the rejection of claims 22 and 23 for at least the same reasons set forth above in connection with claim 21. Further, the cited art does not support the rejections of claims 22 and 23, as asserted by the Examiner. Accordingly, Applicants request that the rejection of these claims be withdrawn and the claims allowed.

e. The Rejection of Claim 14

By this Amendment, Applicants propose to cancel claim 14. As such, the rejection of this claim is rendered moot.

f. The Rejection of Claim 31

The Examiner asserts *Randell '127* discloses, among other things, receiving first decision data reflecting a decision by the first individual to dispute one of the selected line items, initiating a line item dispute handling process based on the received first decision data, the line item dispute handling process including, receiving second decision data reflecting a second decision by a second individual associated with the purchasing entity, the second decision being based on the first decision data.

Applicants disagree. *Randell '127* discloses a invoice processing system that prevents the authorizer from authorizing payment unless the approver approves the invoice. See ¶ [0066]. Accordingly, contrary to the Examiner's assertions, *Randell '127* does not initiate a dispute handling process that includes receiving second decision data reflecting a second decision by a second individual based on the first decision data because, among other things, there is no need for the authorizer to render a decision unless the approver approves the invoice. Accordingly, the cited art does not support the rejection of claim 31 under 35 U.S.C. § 102 or § 103(a), and thus, Applicants request that the rejection be withdrawn and the claim allowed.

g. The Rejections of Claim 32 and 34

Claims 32 and 34 depend from claim 31. As explained, the cited art does not support the rejection of claim 31. Accordingly, the cited art does not support the rejection of claims 32 and 34 for at least the same reasons set forth above in connection with claim 31. Further, the cited art does not teach or suggest the recitations of claims 32 and 34, as asserted by the Examiner. For example, *Randell '127* does not allow the approver to dispute a line item based on the authorizer's decision, as asserted by the Examiner. Accordingly, Applicants request that the rejection of these claims be withdrawn and the claims allowed.

VI. Conclusion

Applicants respectfully requests that this Amendment under 37 C.F.R. § 1.116 be entered by the Examiner, placing the pending claims in condition for allowance. Applicants submit that the proposed amendments of the claims do not raise new issues

or necessitate the undertaking of any additional search of the art by the Examiner, since all of the elements and their relationships claimed were either earlier claimed or inherent in the claims as examined. Therefore, this Amendment should allow for immediate action by the Examiner.

Furthermore, Applicants respectfully point out that the final action by the Examiner presented some new arguments as to the application of the art against Applicant's invention. It is respectfully submitted that the entering of the Amendment would allow the Applicants to reply to the final rejections and place the application in condition for allowance.

Finally, Applicants submit that the entry of the amendment would place the application in better form for appeal, should the Examiner dispute the patentability of the pending claims.


In view of the foregoing remarks, Applicants submit that this claimed invention, is neither anticipated nor rendered obvious in view of the cited art. Applicant therefore request the Examiner's reconsideration and reexamination of the application and the timely allowance of the pending claims.

Please grant any extensions of time required to enter this response and charge any additional required fees to our deposit account 06-0916.

Respectfully submitted,

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